



Electronic Filing Liquor Returns



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Overview

Effective January 1, 2003, the Illinois Department of Revenue (IDOR) has implemented an electronic filing and payment program for liquor taxpayers and schedule filers. We will be accepting electronic:

- **Form RL-26, Liquor Revenue Return**, supporting schedules, and payments from importing distributors, manufacturers, brew pubs, and railroads;
- **Form RL-26, Liquor Revenue Return** and supporting schedules from foreign importers;
- **Form RL-26-A, Liquor Airline Revenue Return**, supporting schedules, and payments from airlines; and
- **Form RL-26-X, Amended Liquor Revenue Return** and supporting schedules from foreign importers;
- **Form RL-26-A-X, Amended Liquor Airline Revenue Return**, supporting schedules, and payments from airlines; and
- **Schedule L, Out-of-state Sellers' Shipment Report**, from non-resident dealers.
- **Schedule R, Report of Liquor Sales to Retailers**

The Illinois Electronic Filing Program for Liquor Revenue returns and schedules offers two methods of electronic submission – direct transmission and via 3.5" diskette. The third method is available only for Schedule R - IDOR's Website.

With the direct transmission method, electronic liquor returns and schedules are transmitted via dial-up telephone lines (modem to modem) directly to computers at IDOR in Springfield, Illinois. With the diskette method, electronic liquor returns and schedules are submitted on 3.5" diskette(s). With the Website method, Schedule R is transmitted over the internet.

Importing distributors, manufacturers, brew pubs, railroads, and airlines who transmit their respective returns (RL-26 and RL-26-A) and supporting schedules electronically and remit payment via electronic funds transfer in a timely manner will receive a discount each month:

- **January 2003 through September 2003 due dates**
1.75% (.0175) discount percentage **or** \$1,250 discount cap
- **October 2003 through September 2004 due dates**
2% (.02) discount percentage **or** \$3,000 discount cap
- **October 2004 and thereafter due dates**
2% (.02) discount percentage **or** \$2,000 discount cap

However, taxpayers that submit their return and schedule data on approved magnetic media (3.5" diskette) will not receive the discount. (See "**Am I required to file and pay electronically?**")

In order to participate in this program, you must be properly registered for both electronic filing and electronic funds transfer. However, registration for electronic funds transfer is not required if you are a non-resident dealer or exclusively a foreign importer and are not required to remit this tax to IDOR.

All applicants must agree to comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents. In addition, all applicants, including those who develop software, must successfully complete testing.



The information contained in this publication does not represent binding positions of IDOR, may not be cited authority for positions taken by taxpayers and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.



What is an electronically filed return?

An electronically filed return or schedule consists of data transmitted or provided to IDOR by electronic means. In total, electronic returns and schedules contain the same information as traditionally filed paper documents. We will accept:

- Form RL-26, Liquor Revenue Return, Form RL-26-A, Liquor Revenue Airline Return, Form RL-26-X, Amended Liquor Revenue Return, and Form RL-26-A-X, Amended Liquor Revenue Airline Return. In addition to the returns, the following supporting schedules:

Schedule A – Alcoholic liquor imported into Illinois

Schedule B – Tax-free sales to licensed Manufacturers and Importing Distributors

Schedule C – Tax-free sales sold in interstate commerce and foreign trade

Schedule D – Tax-free bulk purchases used in rectification, bottling, or blending

Schedule E – Tax-free sales for non-beverage purposes

Schedule F – Alcoholic liquor purchased tax-free in Illinois

Schedule G – Tax-paid inventory

Schedule J – Production and bottling loss record

Schedule RL-115 – Other liquor tax deductions

Schedule N – Tax-free sales to authorized U.S. government agencies in Illinois

Schedule R – Report of Liquor Sales to Retailers

- Schedule L, Out-of-state sellers' shipment report, from non-resident dealers.

All returns/schedules must be transmitted within a single file via electronic data transfer (modem to modem) or provided on 3.5" diskette(s) and must include an electronic signature (See "**Electronic Signatures**").

Paper documents that contain information that cannot be electronically provided must be mailed to IDOR. They include:

- Copies of schedules, invoices, bills of lading, and statements of certification requested for verification purposes.
- Final returns that are electronically filed require the taxpayer to send an explanation as to the reason(s) for a final return (e.g., business sold or discontinued). (See "**How to file a final return electronically**".)
- A return and payment that are made in protest in accordance with Section 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a.1), requires the corresponding notice to be mailed to IDOR. (See "**How to file a protested return electronically**".)
- Change of address requires the taxpayer to notify IDOR by telephone or in writing. (See "**If your address changes**".)
- Non-Beverage User permits.



Am I required to file and pay electronically?

Participation in the Liquor Revenue Return electronic filing program is voluntary, with the exception of Schedule R which must be electronically filed. However, if you elect to participate in the program, then you are required to make all payments by electronic means for returns that are filed with IDOR via electronic data transfer or on 3.5" diskette(s). By filing returns and making payments electronically, the taxpayer is entitled to a discount provided that both the electronic return and the electronic payment are received timely. The discount rates are:

- **January 2003 through September 2003 due dates**
1.75% (.0175) discount percentage **or** \$1,250 discount cap
- **October 2003 through September 2004 due dates**
2% (.02) discount percentage **or** \$3,000 discount cap
- **October 2004 and thereafter due dates**
2% (.02) discount percentage **or** \$2,000 discount cap

Taxpayers that submit returns on 3.5" diskette are not eligible for the discount.

When is my electronic payment due?

The due date for an electronic payment is identical to that of a paper-based payment. When the due date for making a payment with IDOR falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic payment on the next business day. Taxpayers are responsible for timely initiating the payment to assure the funds are made available to IDOR on the day following the weekend or holiday. When the due date for payment is the next day following a weekend or observed holiday, taxpayers are responsible for initiating the payment prior to or on the last business banking day before the weekend or observed holiday, to assure the funds are made available to IDOR on the day following the weekend or observed holiday.

For purposes of EFT, we have adopted the same method as the Federal Reserve System for recognizing due dates that fall on weekends or Federal Reserve holidays.

The receipt date for electronic payments will be the date the payment is actually deposited as collected funds to IDOR's account (e.g., ACH debits must be initiated at least one day prior to the payment due date which allows them to "settle" (deposited as collected funds) on the actual due date). Check with your financial institution to determine the number of days required for ACH credits to settle with IDOR's account.

"Cut-off times" for the timely initiation of an ACH debit with IDOR are:

- ACH debits initiated via electronic data transfer (modem to modem) must be acknowledged as accepted before 12:00 p.m. (Noon - central time) on the last business banking day prior to the due date of the payment.
- ACH debits initiated via IDOR's toll-free voice response unit (VRU) must be completed by 3:30 p.m. (central time) on the last business banking day prior to the due date of the payment.

For additional information on electronic funds transfer, please refer to IDOR's Electronic Funds Transfer Guide.

Returns that are submitted on 3.5" diskette(s) must not include payment data with the return. You must utilize one of the other methods of electronic funds transfer. (See Electronic Funds Transfer)

Note: Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that payments transmitted through the U.S. mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to payments made by electronic means as those payments are not transmitted by mail.

When is my electronic return due?

Electronic Data Transfer:

The due date for an electronic return is identical to that of a paper-based return. When the due date for filing a return with IDOR falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic return on the next business day. Electronic filers are responsible for timely initiating the transmission to assure the return is received and acknowledged as accepted by IDOR on the day following the weekend or observed holiday.

The receipt date of the electronic return will be when the telephone transmission ends for participants transmitting directly to IDOR, provided the return is acknowledged as accepted.

Note: Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that returns transmitted through the United States mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to returns filed by electronic means as those returns are not transmitted by mail.

3.5" Diskettes:

In the case where a taxpayer submits an electronically filed return on 3.5" diskette(s), Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that returns transmitted through the United States mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, applies.

When is my Schedule R due?

If you file your return electronically, Schedule R is due with your return (same due date). If you use IDOR's Website, Schedule R is due by the 10th of the month after the month the liquor was sold or distributed.

Electronic Funds Transfer

Importing distributors, manufacturers, brew pubs, railroads, and airlines who electronically file returns with IDOR must make all required return payments by electronic means. The acceptable means of electronic payment are:

- **electronic funds transfer** under the Electronic Funds Transfer Program described in 86 Ill. Adm. Code Part 750;
- **electronic payment** by including payment data (ACH debit only) as part of the electronic data transmission (modem to modem) of the return and schedule data; and
- **electronic payment** by including payment data (ACH debit only) in an electronic transmission (modem to modem) that is separate from the return and schedule transmission.

NOTE: Taxpayers who submit their returns on diskette must not include payment data as part of the file. They must utilize the electronic payment option described in 86 Ill. Adm. Code Part 750.

For additional information on electronic funds transfer, please refer to IDOR's Electronic Funds Transfer Guide.

Regardless of the electronic payment method selected, taxpayers must complete and submit Form EFT-1, Authorization Agreement for Electronic Funds Transfer as part of the electronic filing registration process. If a participant is already enrolled to make payments in IDOR's Electronic Funds Transfer Program, a revised EFT-1 is required to add this new tax type to their current registration. However, registration for electronic funds transfer is not required if you are a non-resident dealer or exclusively a foreign importer and are not required to remit this tax to IDOR.

Ways to Participate in Electronic Filing

Electronic filers can perform all of the functions themselves associated with this electronic filing program, or they can use services of another accepted electronic filer (third party) to participate in the electronic filing program. For example, a participant can be a:

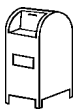
- taxpayer who prepares the electronic return or other document and transmits it directly or otherwise provides it to IDOR using software developed by the taxpayer or a commercial software provider.
- taxpayer who uses the services of a service group or other third party to prepare the electronic return or other document and transmits it or otherwise provides it to IDOR.
- third party transmitter who takes prepared returns from taxpayers or service groups and transmits them to IDOR directly.
- service group or other third party who prepares electronic returns or other documents and transmits them to IDOR directly.
- software developer who develops software to
 - format return information to conform with IDOR specifications; and/or
 - transmit to IDOR directly or provide electronic returns to IDOR.

Taxpayers who use service groups, other third parties or other agents to electronically file returns or schedules or initiate payments under this program, remain responsible for their own registration.

Application and Registration for Electronic Filing

All participants must be registered to be accepted into the Illinois Liquor Revenue return electronic filing program. This includes importing distributors, manufacturers, brew pubs, railroads, airlines, foreign importers, non-resident dealers, service groups or bureaus, software developers, and any participant who is transmitting directly to IDOR (either for themselves or for others).

To register, complete and sign Form IL-8633-B, Business Electronic Filing Enrollment and mail to:



**ELECTRONIC FILING SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19479
SPRINGFIELD IL 62794-9479**

Importing distributors, manufacturers, brew pubs, railroads, and airlines who are **not** currently enrolled in our EFT program for this or any other tax type must also complete, sign, and submit Form EFT-1, Authorization Agreement for Electronic Funds Transfer. Form EFT-1 provides the account and authorization information needed to remit electronic payments. You may send us both of your completed forms (IL-8633-B and EFT-1) to the address shown above.

Importing distributors, manufacturers, brew pubs, railroads, and airlines who are currently enrolled and making return payments through our Electronic Funds Transfer (EFT) program for other tax types must submit a revised EFT-1 along with Form IL-8633-B, Business Electronic Filing Enrollment, to add this new tax type to their EFT registration.

Application and Registration for Electronic Filing (Cont.)

Taxpayers who use service groups or agents to file returns or other documents electronically remain responsible for completing their own registration. Service groups or other third parties or agents cannot complete or sign the enrollment form on behalf of a taxpayer.

Upon acceptance into the program, participants who transmit directly to us via electronic data transmission (modem to modem) will be assigned a logon identification (LID) number, a "test" password, and a "production" password. The LID number and passwords are unique for each transmitter and cannot be transferred among participants. The passwords must be kept secure. To access our communications processor, all transmitters must use their LID number and either the test password or the production password.

All electronic filers must successfully complete testing before they will be accepted into the program. This includes those transmitting directly to IDOR via electronic data transfer (modem to modem) and those submitting returns on 3.5" diskette(s). Upon successful testing, direct transmitters will receive their production password. We will provide written notification of the LID number and test password and instructions on how to receive a production password.

Participants must submit a revised IL-8633-B to IDOR to update the information contained on their most current enrollment form when there are changes involving:

- the taxpayer's name, the firm name, or doing business as (DBA) name(s);
- any address, telephone or contact representative;
- Federal Employer's Identification Number (FEIN), Social Security number (SSN), or Illinois Business Tax number (IBT);
- the electronic filing functions performed; or
- the taxpayer's or responsible party's electronic signature.

Electronic Signatures

All electronic returns filed via electronic data transfer (modem to modem) or on diskette must include an electronic signature that authenticates the taxpayer. Taxpayers must identify their electronic signature on their electronic filing enrollment form. The taxpayer, authorized officer, or other individual responsible for filing returns or other documents must also sign the electronic filing enrollment form. Non-resident dealers are not required to include an electronic signature with Schedule L's.

The taxpayer's electronic signature is to be used in lieu of a written signature when filing electronic returns, forms, or other documents with IDOR. The effect of including a valid electronic signature as part of a return transmission has the same legal effect as the taxpayer having signed the returns or other documents.

An electronic return filed via electronic data transfer (modem to modem) or on diskette will be considered unsigned unless the taxpayer's electronic signature is included, and received by IDOR, as part of that transmission.

An electronic signature is considered valid from the time it is registered by IDOR until it expires unless:

- IDOR receives a written request from the taxpayer to have that taxpayer's electronic signature invalidated. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer submits a revised IL-8633-B and has identified a new electronic signature on that form.
- the taxpayer notifies IDOR that the electronic signature has been compromised. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer's signature authorization has been revoked or suspended.

In addition, for electronic returns and other documents authorized to be filed under this program, a registered electronic signature is valid until the expiration of the corresponding certificate of registration or other certification issued by IDOR or Illinois Liquor Control Commission to the taxpayer. At that time, the taxpayer must either reconfirm the electronic signature previously selected or select a new electronic signature. Upon the expiration of the taxpayer's electronic signature, any electronically transmitted return and other documents containing the expired code will be considered unsigned.

Acknowledgements

Electronic Data Transfer

IDOR will create an acknowledgement (ACK) record for each return or debit authorization filed via electronic data transmission (modem to modem). Each ACK record will indicate one of the following:

- Accepted
- Accepted with errors
- Rejected
- Transmission rejection

Returns or debit authorizations that are accepted with errors will be processed as filed. However, for returns or debit authorizations that are rejected for any reason, a file containing only the corrected returns and debits and associated headers and trailers must be transmitted. (See “**When is my electronic return and/or payment due?**”)

When a transmission rejection is returned via the Acknowledgement file, the entire transmission must be retransmitted after corrections are made. None of the returns and debit authorizations are considered filed or accepted.

3.5” Diskette(s)

Electronic filers who file on 3.5” diskette(s) will not receive an acknowledgement record. The taxpayer will be contacted by IDOR and notified of any errors. In the case of rejected returns, it will be the responsibility of the taxpayer to submit a perfected file. If the perfected file is received after the statutory due date, it will be considered a late-filed return.

Responsibilities

Electronic Filers

All electronic filers must comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents and must keep records equivalent to the level of detail contained in an acceptable paper record. For example, see 86 Ill. Adm. Code 420.90 Books and Records.

Also, electronic filers must . . .

- ensure that electronic returns or other electronic documents and payments are filed with or paid to IDOR in a timely manner. (See “**When is my electronic return and/or payment due?**”)
- make all required payments by electronic means for returns that are filed with IDOR via electronic data transfer or on 3.5” diskette(s).
- include both return and/or schedule data and electronic signature in the same file.
- ensure their own security and confidentiality of all transmitted data.
- make transmissions and retrieve acknowledgements in a timely manner. Acknowledgement records for returns filed via electronic data transfer (modem to modem) will normally be available from IDOR within 24 hours after the transmission is received. It is important for electronic filers to review the acknowledgement records to ensure their return was filed; or, to modify rejected returns and retransmit; or file on paper.
- match acknowledgement records to the original transmission files. Returns acknowledged as accepted with a detailed acknowledgement from IDOR will be considered filed returns. Returns acknowledged as rejected must be corrected and retransmitted, if possible. Returns that cannot be retransmitted must be timely filed on the corresponding paper form.
Note: Electronic filers who file on 3.5” diskette(s) will not receive an acknowledgement record. The taxpayer will be contacted by IDOR and notified of any errors. In the case of rejected returns, it will be the responsibility of the taxpayer to submit a perfected file. If the perfected file is received after the statutory due date, it will be considered a late-filed return.
- immediately contact the Miscellaneous Taxes Division if an acknowledgement record has not been available after 36 hours from the transmission of the return.
- contact the Miscellaneous Taxes Division for assistance if returns have been rejected after three attempts, or if acknowledgements are received for returns that were not in the original transmissions.

Also, electronic filers must not . . .

- use software that has a Department assigned production password built into the software.
- include payment data with returns filed on 3.5” diskette.
- recall or intercept electronically filed returns or other documents after they have been acknowledged as accepted in a detailed acknowledgement record sent from IDOR. If the taxpayer wishes to amend any accepted electronically filed return, an amended return must be electronically filed with IDOR. (See “**How to file an amended return electronically.**”)

Responsibilities (Cont.)

Taxpayers

Taxpayers are responsible for retaining copies of all the Acknowledgement records received from IDOR or third party transmitters. These may be retained on magnetic media. Taxpayers must retain all copies of the Acknowledgement files received from IDOR for as long as the taxpayer would be required to keep tax records in a paper format.

Electronic filers who provide transmission services

Electronic filers who provide transmission services to other electronic filers must:

- accept electronic returns or other documents for transmission to IDOR only from electronic filers accepted in this program;
- provide each of their clients with the acknowledgement records for their transmissions within 24 hours after the availability of the acknowledgement from IDOR; *and*
- retain copies of all acknowledgement records received from IDOR for one year from the date of receipt. These may be retained on magnetic media.

Electronic filers who are software developers

Electronic filers who are software developers must:

- correct any software errors quickly to assure timely transmission of electronic returns or other documents;
- expeditiously distribute any corrections to all electronic filers utilizing their software; and
- not incorporate into its software a Department assigned production password.

Monitoring and Suspension

IDOR will monitor the quality of electronic transmissions. If the quality is unacceptable, IDOR will contact the electronic filer, software developer, or transmitter. IDOR will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. IDOR reserves the right to suspend the electronic filing privilege of any electronic filer, software developer, or transmitter who varies from the requirements, specifications, and procedures stated in this guide or 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns Or Other Documents, or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

General Information

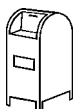
How to file an amended return electronically

To file an amended return electronically,

- 1) Correct the errors in the return you sent to us originally by doing the following:
 - a) Invalid IBT, Tax Period in Step 1, and/or Date Fields - Replace the fields in error with the correct information.
(You can replace the information with the correct data but you can not blank it out...)

IMPORTANT - If the file you sent originally had the wrong IBT or Tax Period, be sure to write the correct IBT and Tax Period at the top and the incorrect IBT/Tax Period in the space provided under the "Reasons" section.

- b) Any other field - Replace the fields in error with the correct information. (Or with zeroes if it should have been blank)
 - c) Delete any records that should not have been sent the first time
 - d) Add any records that were left out the first time
- 2) Put a "1" in the "AMENDED?" field of the tax return record.
- 3) If you are filing by diskette, please print AMENDED on the transmittal in large block letters
- 4) Complete a copy of the form below and send it to the Miscellaneous Tax Division.
 - If you file on diskette, include the completed form with your diskette and transmittal
 - If you are sending the file electronically, please mail or FAX a copy of the completed form to:



Illinois Department Of Revenue
Miscellaneous Tax Division
P.O. Box 19477
Springfield, IL 62794-9477

-or-

FAX: 217 782-1152

- 5) Send the entire *corrected* file again.

IMPORTANT: You must put the "1" into the "AMENDED?" field when you file an amended return electronically. If you leave the "1" out, the computer will add the new file to the existing records you sent in error instead of replacing the information that was wrong.

Liquor Tax Return

Amended Return Information

IBT #: _____ - _____ Tax Period: ____ / ____

Account (LQ or LA) no: ____ - _____

Federal Employer's Identification number (FEIN): ____ - _____

Taxpayer's name: _____

Business' name: _____

Business' address: _____

Number and Street

City

State

ZIP

Contact: _____ (____) _____ - _____
(Name) (Daytime phone number)

REASONS:

Check the reason(s) you are filing this amended return:

- ☐ Notice of possible overpayment was received
- ☐ Computation error. Check the result of that error: ☐ Overpayment ☐ Underpayment
- If **Overpayment**, did you collect the overpaid tax from your customer? ☐ Yes ☐ No
- If **yes**, did you unconditionally refund the overpaid tax to the customers? ☐ Yes ☐ No
- ☐ Error on a schedule or attachment
- ☐ Entitled deduction was not included in the original return. Please explain the deduction:

- ☐ Incorrect Illinois Business Tax number (IBT no.) was used on the original return.

Tell us the **incorrect** IBT no.: _____ - _____

- ☐ Incorrect tax period was reported on the original return.

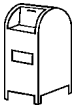
Tell us the **incorrect** reporting period: ____ / ____

- ☐ Other. Please explain: _____

General Information (Cont.)

How to file a protested return electronically

Send the appropriate legal documentation to:



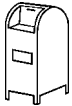
**Illinois Department Of Revenue
Revenue Accounting Division - Mail Code 2-231
101 W. Jefferson
Springfield, IL 62702**

Be sure the documentation you send to the Revenue Accounting Division includes the Illinois Business Tax Number, the tax period and the dollar amount being protested.

Send in the electronic return, schedules and payment to the Miscellaneous Tax Division as you would normally.

If your address changes...

1. A copy of the "ADDRESS CHANGE INFORMATION" form below must be filled out and sent in to the Miscellaneous Tax Division.
 - If you file on diskette, include the completed form with your diskette and transmittal. Print the words "ADDRESS CHANGE" on the transmittal in large block letters.
 - If you are sending the file electronically, please mail or FAX a copy of the completed form to:



**Illinois Department Of Revenue
Miscellaneous Tax Division
P.O. Box 19477
Springfield, IL 62794-9477
-or-
FAX: 217 782-1152**

2. **IMPORTANT:** put a "1" into the "ADDRESS CHANGE?" field in the return record.
3. Send in the return and schedules file to the Illinois Department of Revenue (IDOR) as you would normally.

Liquor Tax Return Address Change Information

IBT #: _____ - _____

Account (LQ or LA) no: _____ - _____

FEIN: _____ - _____

Business name: _____

Contact: _____ (____) _____ - _____
(Name) (Daytime phone number)

Old address: _____

_____, _____ - _____

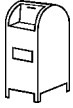
New address: _____

_____, _____ - _____

General Information (Cont.)

If you are filing your final return...

1. A copy of the "FINAL RETURN INFORMATION" form below must be filled out and sent in to the Miscellaneous Tax Division.
 - If you file on diskette, include the completed form with your diskette and transmittal. Print the words "FINAL RETURN" on the transmittal in large block letters.
 - If you are sending the file electronically, please mail or FAX a copy of the completed form to:



Illinois Department Of Revenue
Miscellaneous Tax Division
P.O. Box 19477
Springfield, IL 62794-9477

-or-

FAX: 217 782-1152

2. **IMPORTANT:** put a "1" into the "FINAL RETURN?" field in the return record.
3. Send in the return and schedules file to IDOR as you would normally.

Liquor Tax Return Final Return Information

IBT #: _____ - _____

Account (LQ or LA) no: _____ - _____

FEIN: _____ - _____

Contact: _____
(Name)

(____) _____ - _____
(Daytime phone number)

Business' name: _____

Business' address: _____

City, State ZIP: _____, _____ - _____

Fill out one of the following options (a or b):

a) I discontinued my business on ____ / ____ / ____
-or-

b) I sold my business on ____ / ____ / ____
If you sold your business, provide the new owner's name and address below:

_____, _____ - _____

Electronic Data Transfer Requirements

Communications requirements

- #1** These procedures are in effect currently. IDOR may find it necessary to alter procedures in the future to adapt to changing conditions.
- #2** All data communications will be over the Public Switched Telephone Network to IDOR's communications processor in Springfield, Illinois.
- #3** IDOR supports both asynchronous and 3780 synchronous communications.
- #4** Asynchronous transmission files can be optionally compressed using PKZIP® or WINZIP®. This option will reduce transmission times by 30% - 80%.
- #5** Asynchronous data communications options:
 - a** Character code:
 - (i)** ASCII only
 - b** File transfer protocol:
 - (i)** ZMODEM (32-bit CRC error detection with 1K data subpackets)
 - c** Modem speed:
 - (i)** Minimum 2400 bps
 - (ii)** Maximum to 51200 bps (depending on quality of phone connection)
 - d** Modulation:
 - (i)** V.90 56Kbps
 - (ii)** V.FC
 - (iii)** V.34 33.6 Kbps
 - (iv)** V.32 & V.32bis
 - (v)** V.22bis
 - e** Error control:
 - (i)** V.42
 - (ii)** MNP 2-4
 - f** Data compression:
 - (i)** V.42bis
 - (ii)** MNP5

Steps for Transmission Exchanges, Asynchronous only

- #1** A transmission session is initiated when the transmitter dials the appropriate telephone number. IDOR's communications processor will respond:
 - a** ILLINOIS DEPT OF REVENUE SYSTEMS
UNAUTHORIZED USE MAY RESULT IN
CIVIL AND/OR CRIMINAL PENALTIES
 - b** ENTER YOUR PASSWORD:
- #2** The transmitter sends the assigned LOGON and password.
- #3** If the LOGON and password is correct, IDOR's communications processor will respond:
 - a** ARE YOU READY TO RECEIVE ACKNOWLEDGEMENTS?
- #4** If the transmitter responds "N" or "n", the Acknowledgement step will not proceed. Instead, IDOR's communications processor will respond:
 - a** EFS READY TO RECEIVE
- #5** If the transmitter responds with a "Y" or "y", one of the following will occur:
 - a** If the transmitter has previously sent files, all Acknowledgement files not sent previously will be sent before another file can be transmitted to IDOR. (Note: All files are kept on the system for five days.) In this case, IDOR's communications processor will respond:
 - (i)** YOU HAVE 120 SECONDS TO BEGIN RECEIVING ACK FILE.
 - b** If a transmitter has no Acknowledgement files from a previous transmission, IDOR will respond:
 - (i)** NO ACKNOWLEDGEMENTS TO TRANSMIT
- #6** After successful transmission of the acknowledgement file, IDOR's communications processor will respond:
 - a** ACKNOWLEDGEMENT FILE TRANSMISSION COMPLETE.
 - b** EFS READY TO RECEIVE

Electronic Data Transfer Requirements (Cont.)

Steps for Transmission Exchanges, Asynchronous only (cont.)

- #7** If the transmitter does not have a file to transmit, the transmitter should disconnect from IDOR's communications processor. Otherwise, the transmitter should begin transmission of the file. **Note:** *More than one file may be transmitted.*
- #8** After successful receipt of the transmission(s), IDOR's communications processor will respond:
- a** TRANSFER COMPLETE.
 - b** BBS NUMBER = x
MODEM NUMBER = x
aaaaaaaa.aaa<-FileName1.ext
bbbbbbbbb.bbb<-FileName2.ext
cccccccc.ccc<-FileName3.ext
 - c** PLEASE HANG UP.
- #9** IDOR's communications processor will then disconnect. The transmitter should not assume a transmission was completed successfully unless he receives the final message screen described in part (8).
- #10** Aborted transmissions must be restarted from the beginning.

Error recovery

When errors are found, the file must be corrected and re-transmitted before it will be accepted by IDOR.

What to do if the lines are down

If you are having a problem that seems to be caused by hardware or software failure on our end, call Electronic Commerce Support during normal working hours. (Telephone numbers and hours are listed in the next section.)

If the problem occurs after normal working hours, call Computer Operations, identify yourself as an electronic transmitter, and explain what is wrong. They will try to correct the problem and/or contact someone who can help you.

If the problem can't be solved within a reasonable amount of time, you may be required to send the data to us on 3.5" HD Diskettes formatted for an IBM PC or PC Compatible. The diskette(s) should be in the same format as the Electronic Data Transmissions. The use of PKZIP® or WINZIP® is encouraged in order to reduce the number of diskettes required.

Who to contact with questions or problems

Questions about record formats, edits, errors, improperly completed forms, *etc.*,:

Miscellaneous Tax Division (8:30 a.m. - 4:30 p.m., Monday thru Friday, except for legal holidays):
Phone: **217 782-6045**
Email: excisetaxefp@revenue.state.il.us

Communications questions, hardware or software failures only on our end:

Electronic Commerce Support (7:00 a.m. - 3:30 p.m., Monday thru Friday, except for legal holidays):
217 782-3791 or 217 524-0518

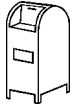
After hours (24 hours a day, seven days a week) or on holidays - except Thanksgiving, Christmas, and New Year's Day): **217 782-8622**

Diskette Requirements

General Requirements

1. Type of diskettes allowed - 3.5" diskettes (IBM PC formatted)
2. The diskette must be blank except for the Liquor Tax returns and schedules.
3. You can have only one tax liability per diskette.
4. Each diskette file must be accompanied by a paper transmittal (See **page 17**).
5. Each diskette submitted must have an external label on the diskette with the description "RL-26 Return", "RL-26-A Return", or "Liquor Schedule L", name and address info, IBT#, and tax period. (On Schedule L, use your FEIN if you don't have an IBT#)
6. File must be in a flat ASCII text file format.
7. Trailing spaces at the end of a record may be truncated.
8. Each record must be terminated with a carriage-return/line-feed (PC DOS compatible format.) If you use a different operating system such as UNIX, you must convert the file to DOS format in order to file by diskette.
9. Use of the compression software PKZIP® or WINZIP® is recommended for large files. If you use ZIP compression, be sure the filename on the diskette has a .ZIP extension. Do not create a self-extracting file.
10. Diskettes containing computer viruses will be rejected... (IDOR will contact you to let you know that you have a virus.) You must submit a new virus-free diskette before your tax return will be accepted.
11. If the diskette is unreadable, you will be contacted by IDOR. You must submit a readable diskette before the tax return will be accepted.
12. Diskettes will not be returned.

Please send diskette(s) and accompanying documents to:



**Miscellaneous Tax Division
Illinois Department Of Revenue
P.O. Box 19477
Springfield, IL 62794-9477**

Example of Transmittal Which Should Accompany Each Diskette File

Illinois Department Of Revenue

Liquor Tax Return – RL-26

(- or -)

Liquor Tax Return – RL-26-A

(-or -)

Liquor Tax Schedule L – RL-26-L

Filer's name: XX
Address: XX
XXX
City/State/ZIP: XXXXXXXXXXXXXXXXXXXXXXX, XX 99999-9999

Disk creation date: MM/DD/YYYY

Contact name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Contact phone: (999) 999-9999 ext. 99999

Tax preparer's name: XX
Address: XX
XXX
City/State/ZIP: XXXXXXXXXXXXXXXXXXXXXXX, XX 99999-9999

Tax period: MM/YYYY
Filer's IBT no.: 9999-9999
Number of records: 99999999999999

(If this is your final return, your address has changed, or you are filing an amended return, write FINAL RETURN, ADDRESS CHANGE, or AMENDED on this transmittal in large block letters and attach the appropriate form to the transmittal. See "General Information".)

Example of Information That Should be on the External Label

Please put the following information on your external label on the diskette(s):

"RL-26 Return" -or-

"RL-26-A Return" -or-

"Liquor Schedule L"

Your Company's IBT# (or FEIN on Schedule L)

Your Company's Name

Tax Period

Your Company's Address

Creation Date

Sequence Number, if more than one diskette (*example: 1 of 2, 2 of 2, etc...*)

Contact us with questions or problems

Questions about record formats, edits, errors, improperly completed forms, *etc.*,:

Miscellaneous Taxes Division: (8:30 a.m. - 4:30 p.m., Monday thru Friday, except for legal holidays):

Phone: **217 782-6045**

Email: excisetaxefp@revenue.state.il.us

Problems with the Diskette, technical questions about header and trailer records:

Data Entry Support Section: **217 524-6410**

Email: excisetaxefp@revenue.state.il.us

Record Layouts

General Formatting

Record Ordering

Each file you submit must follow the prescribed ordering scheme. The first record must be the header record, followed by the return record(s). Schedule records must follow the return record(s); grouped sequentially by schedule type. (See Sequence Numbers.). The last record must be the end of file record. Transmission files that are not properly ordered may be rejected.

IBT, FEIN and Account Numbers

You must enter the entire IBT, FEIN, or Account number excluding special characters such as dashes and no embedded spaces. Please left justify, right space fill.

Examples: For IBT# 1234-5678, the field should have "12345678"
For FEIN# 37-0987654, the field should have "370987654"
For Account # LQ-12345, the field should have "LQ12345 "

Gallon Fields

Gallon fields are always 13 positions long. To correctly format a "gallons" field you must enter 7 whole gallon positions and 6 decimal places. Please right-justify and include leading zeroes if there is a gallons figure to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

Examples: For 1,234,567.123456 gallons, the field should have "1234567123456"
For 123.4 gallons, the field should have "0000123400000"
For no gallons, the field should be blank (space-filled). (See "**Amended Forms**" later in this section.)

Money Amount Fields (Return Record Layouts)

To format a money amount field for the return record(s) you must enter 11 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

Examples: For \$12,345,678,901.12, the field should have "1234567890112"
For \$123.45, the field should have "0000000012345"
For \$0.00, the field should be blank (space-filled). (See "**Amended Forms**" later in this section.)

Money Amount Fields (ACH Debit Authorization Record Layouts)

To format the **debit amount** field for the ACH debit authorization records, you must enter 8 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

Examples: For \$12,345,678.90, the field should have "1234567890"
For \$123.45, the field should have "0000012345"
For \$0.00, the field should be blank (space-filled).

Passenger Miles Fields

To format a passenger miles field you must enter 13 whole positions and no decimal places. Please right-justify and include leading zeroes if there is a number to enter. Space-fill if the field is not needed. Negative values are not allowed.

Examples: For 6,789,012 miles, the field should have "0000006789012"
For 0 miles, the field should be blank (space-filled). (See "**Amended Forms**" later in this section.)

Percentage of System Domestic Revenue Passenger Miles Field

Percentage of system domestic revenue passenger miles fields are always 13 positions long. To correctly format this field, you must enter 6 whole number positions and 7 decimal places. Please right-justify and include leading zeroes. Do not enter the decimal point. Space-fill if the field is not needed.

Examples: For 100% (1.00), the field should have "0000010000000"
For 23.4% (0.234), the field should have "0000002340000"
For 0% (0.00), the field should be blank (space-filled). (See "**Amended Forms**" later in this section.)

Record Layouts (Cont.)

ZIP Code Field

To format the ZIP code field you must enter the ZIP code in the first five positions and the extended ZIP (or ZIP +4) code in the last four. If you know the ZIP, but not the +4, enter the ZIP code and leave the last four positions blank. If you don't know the ZIP, leave the entire field blank (space-filled).

Examples: For a ZIP code of 62341-3980, the field should have "623413980"

For a ZIP code of 62341, the field should have "62341 "

For an unknown ZIP code, the field should be blank (space-filled).

Invoice Number Fields

To format an invoice number you must enter the entire invoice number (letters and numbers) excluding special characters such as dashes, underscores, slashes etc... and no embedded spaces. Please left justify, right space fill. Please space-fill the field if invoice number is not known.

Examples: For Invoice number "A – 0012-34", the field should have "A001234"

If Invoice number is unknown, the field should be blank (space-filled).

Dates

For a full date, be sure the date is entered in year/month/day format. Make the year a 4-position year. Please space-fill the field if the date is not known. Other dates, such as the Tax Period, do not require the day. In this case, simply enter the year and month. (The record layouts will tell you which format to use. Y – year, M – month, D – day.)

Examples: For January 25, 2003, the field would be in the record as "20030125"

For the Tax Period type of date, the field would be "200301"

For an unknown date, *if the date is not a required field*, the field would be blank (space-filled).

Sequence Numbers

On all schedules – the sequence number must be numeric. Please right-justify, left zero fill. The first schedule of any one type would be 00001; the second schedule of that same type would be 00002, the third 00003 and so on for each transaction type. For example, if you have a Schedule A and a Schedule F, Schedule A would have sequence 00001, 00002, and so on. Schedule F would start with sequence 00001, 00002, and so on. This field is used to identify specific records in error in the acknowledgement file that we return to you, so it is important that it be correct.

For the return records – zero-fill this field.

Revision Number

The Revision number is printed on the top right corner of the RL-26/RL-26-A Return forms just above the words "Do not write above this line". It is found in the top line of a group of what looks like meaningless letters and follows "REV" or "REV NO". If the return does not have this information printed on it, then you are using an old (incorrect) version of the return.

When you file electronically, you must use the latest version of the return and schedules. (You will be able to tell them apart because old versions do not have the same information that we ask for in the record layout.) If a schedule does not have a revision number, leave the revision number field blank (space-filled) on those records.

Example of how the correct return form should look:

In this case, the Revision number is "1".

REV 1
E S / /
NS DP CA
Do not write above this line

Amended and "X" type forms

On amended returns, you need to send us the entire file, as it should have been filled out originally. The information you send in an "amended" file will replace the existing information on our system.

Also: Normally, any field with all zeroes should be space filled. However, on amended returns you may need to zero-out a field that was entered previously. If this is the case, zero-fill the field instead of leaving it blank or entering a negative value. This is the only time you should have a field that contains all zeroes.

Header, End of File and Acknowledgement Record Layouts

Header record layout

A Header record must be included at the beginning of the records to tell our programs the type of work contained in the records that follow. Each electronic transmission can include any one or more of six different "types" of work:

- 1 RL-26 returns with the attached schedules,
- 2 RL-26-A returns with the attached schedules,
- 3 Debit Authorization records,
- 4 Schedule L records,
- 5 RL-26-X returns with the attached schedules, and,
- 6 RL-26-A-X returns with the attached schedules.

Include one header record at the beginning of each different type of work and everytime the liability period changes. If you file more than one return at a time or for more than one company at a time, as a service group would, you must include a header at the beginning of each return.

The same rule applies to the Schedule L. (Each company should have one header for each liability.)

All Debit Authorizations can be combined into one group with only one header.

IMPORTANT: Never send a Debit Authorization record by diskette. We will not accept any Debit Authorization sent in by this method.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "HDR".
3	17-21	5	A/N	TRANSMITTER ID Must enter. This is a unique alpha-numeric identifier assigned by IDOR to identify the sender. (All filers sending in Liquor Tax Returns and Schedules electronically must be registered with IDOR before sending in their first file. You will be given a Transmitter ID and password at this time.)
4	22-29	8	A/N	JOB TYPE ID Must enter. Left justify, space fill on the right. Enter "L26" for RL-26 and attached schedules Enter "L26A" for RL-26-A and attached schedules Enter "SCHL" for RL-26-L Schedules Enter "DEBIT" for a debit authorization Enter "L26X" for RL-26-X and attached schedules Enter "L26AX" for RL-26-A-X and attached schedules
5	30	1	A	TYPE OF TRANSMISSION INDICATOR Plug "D" for Diskette, "M" for modem Acknowledge file header records will contain "T" for Test or "P" for production

End of file record layout

This record will be the **LAST** record of every file. It is used to be sure we received everything you intended to send.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "EOF"
3	17-24	8	N	TOTAL NUMBER OF RECORDS Must enter total number of records in file, including the Header record(s), but not including the End of File record. Right justify, left zero fill.

Header, End of File and Acknowledgement Record Layouts (Cont.)

Acknowledgement file

This file will be posted for pickup by the transmitter after we have received the electronic file. It is created to confirm that we received the file and to list errors that must be corrected before the data is sent again.

The Acknowledgement (ACK) file consists of four different types of records:

- The first record in the Acknowledgement file is a Header record you sent us with the exception of the Type of Transmission Indicator field. This field is replaced with a "T" (test) or "P" (production), depending on the type of file transmitted. (If you sent more than one type of work, you will have one header record returned for each one that you sent us.)
- The last record in the Acknowledgement file is an End of File record.
- After each header record, you may have one or more ACK records, each one followed by all of the Acknowledgement Error (ACR) records associated with it.
 - If the Return/Schedule L/Debit is accepted, you will have an ACK record with an "A" in the Acceptance Code. No ACR records will follow it.
 - If the file is rejected due to an invalid header format or an interrupted/incomplete transmission, you will receive an ACK record with a "T" in the Acceptance Code and the words "BAD TRANSMISSION" in columns 17-32.
 - If the file is rejected due to our record count not matching the "Total Number of Records" field in your End of File record, you will receive an ACK record with a "T" in the Acceptance Code and the words "OUT OF BALANCE" in columns 17-32.
 - If it is rejected for other reasons, or accepted with errors, you will have an ACK record with an "R" or "E" in the Acceptance Code followed by one ACR record for each record in your file that requires correction. (We list only the first 50 error codes per record in error.)

Files with transmission rejection, "T" in the Acceptance code, must be corrected and retransmitted since none of the returns or debits were accepted for processing. Rejected returns or debits, "R" in the Acceptance code, must be corrected and reassembled into a new file with appropriate headers and trailers since they were not accepted for processing.

You will get one acknowledgement for each return (this will include the attached schedules), one for all Schedule L's filed for each taxpayer/liability, and one for each debit authorization.

- If a return is rejected, all records for that return are rejected, including the attached schedules.
- If a Schedule L file is rejected, all Schedule L's for that taxpayer/liability are rejected.
- If a debit authorization is rejected, only that one debit authorization is rejected.

ACK record:

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "ACK"
3	17-29	13	A/N	TAXPAYER ID This will be the IBT as you entered it in the file we received. Left justified, right space filled.
4	30-35	6	A/N	TAX PERIOD (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	TYPE OF DATA Will be one of the following: "L26" – RL-26 and attached schedules "L26A" – RL-26-A and attached schedules "DEBIT" – All Debit Authorizations "SCHL" – All Schedule L's "L26X" for RL-26-X and attached schedules "L26AX" for RL-26-A-X and attached schedules
6	41	1	A/N	ACCEPTANCE CODE A – Accepted E – Accepted with Errors R – Rejected T – Transmission Rejected
7	42-49	8	N	RECEIVED DATE If the data is accepted, this will be the date we officially received the return. (This is the date used to verify whether the return was filed timely or not.) If the data is rejected, this field will be blank. (YYYYMMDD)
8	50-69	20	A/N	CONFIRMATION NUMBER In the case of Debit Authorizations, this number means that we received the Authorization and accepted it.

Note: Electronic filers who file on 3.5" diskette will not receive an acknowledgement file. The taxpayer will be contacted by the Department and notified of any errors.

Header, End of File and Acknowledgement Record Layouts (Cont.)

Acknowledgement Error (ACR) record:

If the Return, Schedule L, or Debit Authorization in this transmission is accepted with errors or rejected, the following record will identify each record in error and the type of errors contained within it. You may have between 1 and 50 Field/Error Code pairs per record in error.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "ACR"
3	17-29	13	A/N	TAXPAYER ID This will be the IBT as you entered it in the file we received. Left justified, right space filled
4	30-35	6	A/N	TAX PERIOD (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	FORM TYPE FROM RECORD IN ERROR Could contain the Form Type (Column 14-16) from the record in error plus one transaction type code and one trailing space) or it can be blank.
6	41	1	A/N	ACCEPTANCE CODE FROM ACK...
7	42-46	5	A/N	SEQUENCE NUMBER FROM RECORD IN ERROR Could contain the Sequence Number (Column 17-21) from the record in error or it can be blank.
8, 10 12, etc. up to 50 codes.	47-50, 54-57, 61-64, Etc.	4	N	FIELD CODE This will be the number of the field in error (from the record layouts...)
9,11, 13), etc. up to 50 codes.	51-53, 58-60, 65-67, Etc.	3	N	ERROR CODE See " <u><i>Error Codes used in the Acknowledgement File</i></u> "

Error Codes Used in the Acknowledgement File

Reject Errors

Failure of the edits listed below will cause the return to be rejected without the return being processed by IDOR.

- 013** All fields must contain the type of data specified in the record layouts. Alphanumeric must be left justified and blank filled. Numeric must be right justified and zero filled.
- 300** Illinois Business Tax (IBT) number must be present, and eight numbers in length and valid.
- 310** Liability Period/Account Period Ending (APE) month must be in the range of 01 to 12, and the year must not be earlier than 1999 or after current year plus one.
- 600** Debit (payment) amount must be greater than zero and valid (*e.g.*, cannot exceed data element length or be non-numeric).
- 610** Payment initiation date (assigned by the payer) must be valid, complete, and specific. The year cannot be beyond the current year plus one (See advisory error 640 for blank (space-filled) initiation dates.).
- 620** Taxpayer sending ACH debit authorization information must be correctly enrolled in IDOR's EFT Program.
- 625** Taxpayer sending return information must be correctly enrolled in IDOR's Electronic Filing Program.
- 630** ACH debit authorization information cannot be an exact duplicate of information already warehoused by IDOR. (Duplicate information received is assumed to be unintentional.)
- 705** The form type must be present and valid.
- 725** All schedule records must follow a return and have the same IBT/APE as the return. However, this does not apply to Schedule L. If the schedule is an "L", the IBT and APE must be the same for all schedule "Ls" following the header record.
- 730** Invoice date must be spaces or month 1-12, day 1-31, and year greater than 1999 and not greater than the current year.
- 815** Missing or invalid FTA tax type code specified.

Note: If a debit authorization was accepted for processing (*i.e.*, a confirmation number was received from us in the acknowledgement), you should omit the debit authorization information when re-transmitting the return.

Advisory Errors

Failure of the following edits will cause an advisory error to appear in the acknowledgement but will not cause the return or payment to be rejected. The advisory error conditions may also cause delays during tax system processing by IDOR.

- 035** Duplicate or invalid sequence numbers are present on a particular schedule.
- 500** Signature code is present in the return transaction, but does not match the signature code registered with IDOR for the participant.
- 510** Signature code is present in the return transaction, but no signature code has been registered with IDOR for the participant.
- 520** Signature code is not present in the return transaction.
- 640** Debit initiation date is stale or blank (space-filled). This error indicates that the debit initiation date provided in debit authorization is "stale" (initiation date assigned is prior to the date the transaction was transmitted to IDOR).
Note: If the debit initiation date is stale or blank (space-filled) the Department will assign the next available initiation date to your debit authorization.

ACH Debit Authorization Record Layout

WE CANNOT ACCEPT YOUR DEBIT AUTHORIZATION ON DISKETTE.

This can only be used for electronic transmissions.

(one record for each Debit Authorization.)

Field#	Columns	Length	Description	Comments
1	01-13	13	Record ID	MUST ENTER. Enter all nines... "9999999999999"
2	14-16	3	Form Type	MUST ENTER. Enter "DEB".
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1 of the return.
5	30- 34	5	Space filled	
6	35-40	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1 of the return.
7	41-45	5	Tax Type	MUST ENTER. (FTA Code) This code tells IDOR which tax you are making a payment for... Enter " 06010 " for RL-26 or RL-26-X -or- Enter " 06020 " for RL-26-A or RL-26-A-X
8	46-53	8	Initiation Date	MUST ENTER. YYYYMMDD. Please enter the date you are authorizing IDOR to initiate your debit.
9	54-63	10	Debit Amount	MUST ENTER. Dollars and Cents. Please enter the amount of money you are authorizing us to debit from your bank account.
10	64-430	367	Space filled	Used by IDOR.

Form RL-26 - Record Layout

Liquor Revenue Return - Record 1 - Front of Form

Step 1: Identify your business

Field#	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "001"
3	17-21	5	Sequence Number	Zero fill.
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1.
7	40-58	19	Space filled	Used by IDOR
8	59	1	AMENDED?	Must be a "1" if this is an AMENDED return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-74	13	Space filled	
12	75-87	13	Space filled	Used by IDOR
13	88	1	Revision Number	Enter the revision number from the top right corner of the form.
14	89	1	Space filled	Used by IDOR

Step 2: Figure your tax due

Line 9 - Inventory of liquor on hand at the beginning of the month

15	90-102	13	9 - Cider 0.5% to 7% or beer
16	103-115	13	9 - Alcoholic liquor 14% or less
17	116-128	13	9 - Alcoholic liquor > 14% - < 20%
18	129-141	13	9 - Alcoholic liquor 20% or more

Line 10 – Liquor manufactured, rectified, blended, or bottled during the month

19	142-154	13	10 – Cider 0.5% to 7% or beer
20	155-167	13	10 – Alcoholic liquor 14% or less
21	168-180	13	10 – Alcoholic liquor > 14% - < 20%
22	181-193	13	10 – Alcoholic liquor 20% or more

Line 11 – Liquor purchased in original containers

a. Imported into Illinois (Schedule A)

23	194-206	13	11a – Cider 0.5% to 7% or beer
24	207-219	13	11a – Alcoholic liquor 14% or less
25	220-232	13	11a – Alcoholic liquor > 14% - < 20%
26	233-245	13	11a – Alcoholic liquor 20% or more

Line 11 – Liquor purchased in original containers

b. Purchased in Illinois – tax not paid (Schedule F)

27	246-258	13	11b – Cider 0.5% to 7% or beer
28	259-271	13	11b – Alcoholic liquor 14% or less

Form RL-26 - Record Layout
Liquor Revenue Return - Record 1 - Front of Form

Field#	Columns	Length	Description	Comments
29	272-284	13	11b – Alcoholic liquor > 14% - < 20%	
30	285-297	13	11b – Alcoholic liquor 20% or more	
Line 11 – Liquor purchased in original containers				
c. Purchased or returned – tax paid (Schedule G)				
31	298-310	13	11c – Cider 0.5% to 7% or beer	
32	311-323	13	11c – Alcoholic liquor 14% or less	
33	324-336	13	11c – Alcoholic liquor > 14% - < 20%	
34	337-349	13	11c – Alcoholic liquor 20% or more	
Line 12 – Add Lines 9 through 11c				
35	350-362	13	12 – Cider 0.5% to 7% or beer	
36	363-375	13	12 - Alcoholic liquor 14% or less	
37	376-388	13	12 - Alcoholic liquor > 14% - < 20%	
38	389-401	13	12 - Alcoholic liquor 20% or more	
Line 13 – Sales in interstate commerce, foreign trade, etc. (Schedule C)				
39	402-414	13	13 - Cider 0.5% to 7% or beer	
40	415-427	13	13 - Alcoholic liquor 14% or less	
41	428-440	13	13 - Alcoholic liquor > 14% - < 20%	
42	441-453	13	13 - Alcoholic liquor 20% or more	
Line 14 – Sales to manufacturers or importing distributors (Schedule B)				
43	454-466	13	14 - Cider 0.5% to 7% or beer	
44	467-479	13	14 - Alcoholic liquor 14% or less	
45	480-492	13	14 - Alcoholic liquor > 14% - < 20%	
46	493-505	13	14 - Alcoholic liquor 20% or more	
Line 15 – Sales to non-beverage users (Schedule E)				
47	506-518	13	15 - Cider 0.5% to 7% or beer	
48	519-531	13	15 - Alcoholic liquor 14% or less	
49	532-544	13	15 - Alcoholic liquor > 14% - < 20%	
50	545-557	13	15 - Alcoholic liquor 20% or more	
Line 16 – Bottling Losses (Schedule J)				
51	558-570	13	16 - Cider 0.5% to 7% or beer	
52	571-583	13	16 - Alcoholic liquor 14% or less	
53	584-596	13	16 - Alcoholic liquor > 14% - < 20%	
54	597-609	13	16 - Alcoholic liquor 20% or more	
Line 17 – Other deductions (RL-115)				
55	610-622	13	17 - Cider 0.5% to 7% or beer	
56	623-635	13	17 - Alcoholic liquor 14% or less	
57	636-648	13	17 - Alcoholic liquor > 14% - < 20%	
58	649-661	13	17 - Alcoholic liquor 20% or more	

Form RL-26 - Record Layout
Liquor Revenue Return - Record 1 - Front of Form

Field#	Columns	Length	Description	Comments
Line 18 – Sales to authorized U.S. government agencies in Illinois (Schedule N)				
59	662-674	13	18 - Cider 0.5% to 7% or beer	
60	675-687	13	18 - Alcoholic liquor 14% or less	
61	688-700	13	18 - Alcoholic liquor > 14% - < 20%	
62	701-713	13	18 - Alcoholic liquor 20% or more	
Line 19 – Inventory of all liquor on hand at the end of the month				
63	714-726	13	19 - Cider 0.5% to 7% or beer	
64	727-739	13	19 - Alcoholic liquor 14% or less	
65	740-752	13	19 - Alcoholic liquor > 14% - < 20%	
66	753-765	13	19 - Alcoholic liquor 20% or more	
Line 20 – Add lines 13 through 19. Total deductions				
67	766-778	13	20 - Cider 0.5% to 7% or beer	
68	779-791	13	20 - Alcoholic liquor 14% or less	
69	792-804	13	20 - Alcoholic liquor > 14% - < 20%	
70	805-817	13	20 - Alcoholic liquor 20% or more	
Line 21 – Subtract Line 20 from 12. Total gallons sold.				
71	818-830	13	21 - Cider 0.5% to 7% or beer	
72	831-843	13	21 - Alcoholic liquor 14% or less	
73	844-856	13	21 - Alcoholic liquor > 14% - < 20%	
74	857-869	13	21 - Alcoholic liquor 20% or more	
75	870-880	11	Space filled	Used by IDOR

Form RL-26 - Record Layout
Liquor Revenue Return - Record 2 - Back of Form
Identify your business (from Step 1)

Field#	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "002"
3	17-21	5	Sequence Number	Zero fill.
4	22-29	8	IBT Number	Must be the same as on Record 1
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on Record 1
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
9	89	1	Space filled	Used by IDOR

Figure your tax due (Step 2)

Line 22 – Deduct credit for liquor purchased or returned tax-paid – Line 11c

10	90-102	13	22 - Cider 0.5% to 7% or beer
11	103-115	13	22 - Alcoholic liquor 14% or less
12	116-128	13	22 - Alcoholic liquor > 14% - < 20%
13	129-141	13	22 - Alcoholic liquor 20% or more

Line 23 – Subtract Line 22 from 21. Quantity sold subject to tax.

14	142-154	13	23 – Cider 0.5% to 7% or bee
15	155-167	13	23 – Alcoholic liquor 14% or less
16	168-180	13	23 – Alcoholic liquor > 14% - < 20%
17	181-193	13	23 – Alcoholic liquor 20% or more

Line 25 – Multiply Line 23 by 24. Tax due for each liquor class.

18	194-206	13	25 – Cider 0.5% to 7% or beer
19	207-219	13	25 – Alcoholic liquor 14% or less
20	220-232	13	25 – Alcoholic liquor > 14% - < 20%
21	233-245	13	25 – Alcoholic liquor 20% or more

22	246-258	13	Line 26 – Add all columns' Line 25. Total tax due.
23	259-271	13	Line 27 – If you timely file and pay electronically, multiply Line 26 by <ul style="list-style-type: none"> • January 2003 through September 2003 due dates 1.75% (.0175) discount percentage or \$1,250 discount cap • October 2003 through September 2004 due dates 2% (.02) discount percentage or \$3,000 discount cap • October 2004 and thereafter due dates 2% (.02) discount percentage or \$2,000 discount cap
24	272-284	13	Line 28 – Subtract Line 27 from 26
25	285-297	13	Line 29 – Credit you want to apply
26	298-310	13	Line 30 – Subtract Line 29 from 28. Pay this amount

Form RL-26 - Record Layout
Liquor Revenue Return - Record 2 - Back of Form

(* Amended Forms Only)

Field#	Columns	Length	Description	Comments
27	311-323	13	* Line 31 – Amount previously paid	
28	324-336	13	* Line 32 – Overpayment	
29	337-349	13	* Line 33 – Underpayment	

30	350-549	200	Not Used	Space filled
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Name and complete address of your business. (From Step 1 on the front of the document.)

31	550-609	60	Business Name	
32	610-644	35	Address	
33	645-664	20	City	
34	665-666	2	State	
35	667-675	9	ZIP Code	
36	676-681	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the IL-8633-B.)
37	682-687	6	Space filled	Used by IDOR
38	688-696	9	Account number	License number (LQ prefix)
39	697-869	173	NOT USED	Space filled
40	870-880	11	Space filled	Used by IDOR

Form RL-26-A - Record Layout

Liquor Revenue Airline Return

Step 1: Identify your business

Field#	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "005"
3	17-21	5	Sequence Number	Zero fill.
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1
7	40-58	19	Space filled	Used by IDOR
8	59	1	AMENDED?	Must be a "1" if this is an AMENDED return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-74	13	NOT USED	Space filled
12	75-87	13	NOT USED	Space filled
13	88	1	Revision Number	Enter the revision number from the top right corner of the form.
14	89	1	Space filled	Used by IDOR

Step 2: Figure your tax due

Line 8 – Liquor imported into Illinois, tax not paid (From Schedule A)

15	90-102	13	8 - Cider 0.5% to 7% or beer
16	103-115	13	8 - Alcoholic liquor 14% or less
17	116-128	13	8 - Alcoholic liquor > 14% - < 20%
18	129-141	13	8 - Alcoholic liquor 20% or more

Line 9 – Liquor purchased in Illinois, tax not paid

19	142-154	13	9 – Cider 0.5% to 7% or beer
20	155-167	13	9 – Alcoholic liquor 14% or less
21	168-180	13	9 – Alcoholic liquor > 14% - < 20%
22	181-193	13	9 – Alcoholic liquor 20% or more

23	194-206	13	Line 10 – Illinois revenue passenger miles
24	207-219	13	Line 11 – System revenue passenger miles

Line 12 - System gallonage purchases for aircraft (excluding in-bond)

25	220-232	13	12 – Cider 0.5% to 7% or beer
26	233-245	13	12 – Alcoholic liquor 14% or less
27	246-258	13	12 – Alcoholic liquor > 14% - < 20%
28	259-271	13	12 – Alcoholic liquor 20% or more

Line 13 – Percentage of system domestic revenue passenger miles allocated to Illinois

29	272-284	13	13 – Cider 0.5% to 7% or beer
30	285-297	13	13 – Alcoholic liquor 14% or less
31	298-310	13	13 – Alcoholic liquor > 14% - < 20%
32	311-323	13	13 – Alcoholic liquor 20% or more

Form **RL-26-A** - Record Layout

Liquor Revenue Airline Return

Field#	Columns	Length	Description	Comments
Line 14 – Multiply Line 12 by Line 13 – Total quantity subject to tax.				
33	324-336	13	14 – Cider 0.5% to 7% or beer	
34	337-349	13	14 – Alcoholic liquor 14% or less	
35	350-362	13	14 – Alcoholic liquor > 14% - < 20%	
36	363-375	13	14 – Alcoholic liquor 20% or more	
Line 16 – Multiply Line 14 by Line 15				
37	376-388	13	16 - Cider 0.5% to 7% or beer	
38	389-401	13	16 - Alcoholic liquor 14% or less	
39	402-414	13	16 - Alcoholic liquor > 14% - < 20%	
40	415-427	13	16 - Alcoholic liquor 20% or more	
41	428-440	13	Line 17 – Add all columns' Line 16 - Total tax due.	
42	441-453	13	Line 18 – If you timely file & pay the tax electronically multiply Line 17 by <ul style="list-style-type: none"> • January 2003 through September 2003 due dates 1.75% (.0175) discount percentage or \$1,250 discount cap • October 2003 through September 2004 due dates 2% (.02) discount percentage or \$3,000 discount cap • October 2004 and thereafter due dates 2% (.02) discount percentage or \$2,000 discount cap 	
43	454-466	13	Line 19 – Subtract Line 18 from 17 & pay this amount.	
44	467-479	13	Line 20 – Credit you wish to apply	
45	480-492	13	Line 21 – Subtract Line 20 from 19 & pay this amount.	
Amended Returns Only				
46	493-505	13	* Line 22 – Amount previously paid	
47	506-518	13	* Line 23 - Overpayment	
48	519-531	13	* Line 24 - Underpayment	
49	532-549	18	NOT USED	Space filled
Name and complete address of your business. (From Step 1.)				
50	550-609	60	Business Name	MUST ENTER
51	610-644	35	Address	MUST ENTER
52	645-664	20	City	MUST ENTER
53	665-666	2	State	MUST ENTER
54	667-675	9	ZIP Code	MUST ENTER
55	676-681	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the IL-8633-B.)
56	682-687	6	Space filled	Used by IDOR
57	688-696	9	Account Number	License number (LA prefix)
58	697-869	173	NOT USED	Space filled
59	870-880	11	Space filled	Used by IDOR

Schedule A or F - Record Layout

Alcoholic Liquor Transactions

(One record for each line in Step 2 that is filled in.)

Step 1: Identify your business and type of transaction

Field#	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "110"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for the transaction type.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
9	89	1	Transaction Type	From the "Check the type of transaction type you are reporting" boxes. Must enter 1 or 2 1 = Importing into Illinois (Sched A) 2 = Purchasing tax-free in Illinois (Sched F)

Step 2: Tell us about your alcoholic liquor imports or purchases

10	90-97	8	Invoice Date	Enter YYYYMMDD
11	98-122	25	Invoice Number	
12	123-131	9	Account number purchased from	Enter FEIN number of the company you purchased liquor from.

Equivalent in wine gallons

13	132-144	13	Cider 0.5% to 7% or beer
14	145-157	13	Alcoholic liquor 14% or less
15	158-170	13	Alcoholic liquor > 14% - < 20%
16	171-183	13	Alcoholic liquor 20% or more

17	184-235	52	Not Used	Space filled
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Name and complete address of whom you purchased from (Step 2.)

18	236-295	60	Business Name	MUST ENTER
19	296-330	35	Address	MUST ENTER
20	331-350	20	City	MUST ENTER
21	351-352	2	State	MUST ENTER
22	353-361	9	ZIP Code	MUST ENTER
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

Schedule B, C, E, or N - Record Layout

Tax Free Bulk Alcoholic Liquor Sales

(One record for each line in Step 2 that is filled in.)

Step 1: Identify your business and type of sales

Field#	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "120"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for the transaction type.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
9	89	1	Transaction Type	From the "Check the type of sales you are reporting" boxes. Must enter 1-4 1 = Sales to licensed manufacturers/ importing distributors (Sched B) 2 = Sales in interstate commerce and foreign trade (Sched C) 3 = Sales for non-beverage purposes (Sched E) 4 = Sales to authorized U.S. govt. agencies in Illinois (Sched N)

Step 2: Tell us about your tax-free sales

10	90-97	8	Invoice Date	Enter YYYYMMDD.
11	98-122	25	Invoice Number	
12	123-131	9	Account number to whom you sold	Enter FEIN number of the company you sold liquor to.

Equivalent in wine gallons

13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	

17	184-235	52	Not Used	Space filled
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Name and complete address of whom you sold to (Step 2.)

18	236-295	60	Business Name	MUST ENTER
19	296-330	35	Address	MUST ENTER
20	331-350	20	City	MUST ENTER
21	351-352	2	State	MUST ENTER
22	353-361	9	ZIP Code	MUST ENTER
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

Schedule D - Record Layout

Tax Free Bulk Purchases Used in Rectification, Bottling, and Blending

(One record for each line in Step 2 that is filled in.)

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "130"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR.
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
9	89	1	NOT USED	Space filled
Step 2: Tell us about your tax-free bulk-purchases used in rectification, bottling, or blending				
10	90-97	8	Invoice Date	Enter YYYYMMDD
11	98-122	25	Invoice Number	
12	123-131	9	Purchased from account number	Enter FEIN number of the company you purchased liquor from
Equivalent in wine gallons				
13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-235	52	NOT USED	Space filled
Name and complete address of whom you purchased from (Step 2.)				
18	236-295	60	Business Name	MUST ENTER
19	296-330	35	Address	MUST ENTER
20	331-350	20	City	MUST ENTER
21	351-352	2	State	MUST ENTER
22	353-361	9	ZIP Code	MUST ENTER
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

Schedule G - Record Layout

Tax-paid Inventory

(One record for each line in Step 2 that is filled in.)

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "140"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
9	89	1	NOT USED	Space filled
Step 2: Tell us about your tax-paid inventory				
10	90-97	8	Invoice Date	Enter YYYYMMDD
11	98-122	25	Invoice Number	
12	123-131	9	Account number of whom you received inventory from	Enter FEIN number of the company you received inventory from.
Equivalent in wine gallons				
13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-235	52	NOT USED	Space filled
Name and complete address of whom you received inventory from (Step 2.)				
18	236-295	60	Business Name	MUST ENTER
19	296-330	35	Address	MUST ENTER
20	331-350	20	City	MUST ENTER
21	351-352	2	State	MUST ENTER
22	353-361	9	ZIP Code	MUST ENTER
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

Form RL-115 - Record Layout

Other Illinois Liquor Tax Deductions

(One record for each line in Step 2 that is filled in.)

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "150"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
9	89	1	NOT USED	Space filled
Step 2: Tell us about your other liquor tax deductions				
10	90-97	8	Invoice Date	Enter YYYYMMDD
11	98-122	25	Invoice Number	
12	123-131	9	Account number of whom you shipped to	Enter FEIN number of the company you shipped to if applicable.
Equivalent in wine gallons				
13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-235	52	NOT USED	Space filled
Name and complete address of whom you shipped to or other deduction explanation (Step 2.)				
18	236-295	60	Business Name or Other Deduction Explanation	MUST ENTER
19	296-330	35	Address	Space fill if not applicable
20	331-350	20	City	Space fill if not applicable
21	351-352	2	State	Space fill if not applicable
22	353-361	9	ZIP Code	Space fill if not applicable
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

Schedule J - Record Layout

Report of Alcoholic Liquors Lost, Destroyed, or Damaged During Production and Bottling

(One record for each Schedule J needed (One per liquor classification.))

Field#	Columns	Length	Description	Comments
Step 1: Identify your business and type of sales				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "160"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
9	89	1	Liquor Classification	From the "Check the alcoholic liquor classification you are reporting" boxes Must Enter 1-4 1 = Cider 0.5 % or beer 2 = Alcoholic liquor > 14% and < 20% 3 = Alcoholic liquor 14% or less 4 = Alcoholic liquor 20% or more

Step 2: Figure your bottling loss (Report the actual wine gallon equivalent)

10	90-102	13	Line 1 - Wine gallons in tanks at beginning of the month	
11	103-115	13	Line 2 - Wine gallons added to your tank	
12	116-128	13	Line 3 – Add Lines 1 & 2	
13	129-141	13	Line 4 – Wine gallons in tanks at the end of the month	
14	142-154	13	Line 5 – Subtract Line 4 from 3	
15	155-167	13	Line 6 – Wine gallons used in bottling during the month	
16	168-180	13	Line 7 – Subtract Line 6 from 5. Write this amount here & on Form RL-26, Step 2, Line 16	
17	181-869	689	NOT USED	Space filled
18	870-880	11	Space filled	Used by IDOR

Schedule L - Record Layout

Out-of-state Sellers' Shipment Report

(One record for each line in Step 2 that is filled in.)

Field#	Columns	Length	Description	Comments
Step 1: Identify your business and type of transaction				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "010"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1. Must be the same on every RL-26-L record.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same throughout the file
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
9	89	1	Space filled	Used by IDOR
Step 2: Tell us about the alcoholic liquor you shipped into Illinois				
10	90-97	8	Invoice Date	Enter YYYYMMDD.
11	98-122	25	Invoice Number	
12	123-131	9	Account number of whom you shipped to	Enter FEIN number of the company you shipped to.
Equivalent in wine gallons				
13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-192	9	Your FEIN	MUST ENTER. Federal Employer Identification Number (FEIN) from Step 1. Must be the same on every RL-26-L record.
18	193-204	12	NOT USED	Space filled
Name and complete address of whom you sold and shipped to (From Step 2.)				
19	205-264	60	Business Name	Space fill if not known.
20	265-299	35	Address	Space fill if not known.
21	300-319	20	City	Space fill if not known.
22	320-321	2	State	Space fill if not known.
23	322-330	9	ZIP Code	Space fill if not known.
24	331-349	19	NOT USED	Space filled
Name and complete address of your business. (From Step 1.)				
25	350-409	60	Business Name	MUST ENTER
26	410-444	35	Address	MUST ENTER
27	445-464	20	City	MUST ENTER
28	465-466	2	State	MUST ENTER
29	467-475	9	ZIP Code	MUST ENTER
30	476-499	24	NOT USED	Space filled
31	500-510	11	Space filled	Used by IDOR

Schedule R - Record Layout

Report of Liquor Sales to Retailers

(One record for each line in Step 2 that is filled in)

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "170"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	Used by IDOR
6	34-39	6	Tax Period	Must be the same as on the return
7	40-58	19	Space filled	Used by IDOR
8	59	1	Amended?	Must be a "1" if this is an amended schedule
9	60-87	28	Space filled	Used by IDOR
10	88	1	Revision Number	MUST ENTER "1"
11	89-109	21	Space filled	Used by IDOR

Step 2: Name and address of the retailers you sold to

12	110-122	13	Total sold or distributed	Enter dollar and cents
13	123-130	8	IBT	MUST ENTER Retailers IBT no.
14	131-235	105	Space filled	Used by IDOR
15	236-295	60	Business Name	MUST ENTER
16	296-330	35	Business Address	MUST ENTER
17	331-350	20	City	MUST ENTER
18	351-352	2	State	MUST ENTER
19	353-361	9	ZIP Code	MUST ENTER
20	362-549	188	Space filled	Used by IDOR

Name and complete address of your business (From Step 1.)

21	550-609	60	Business Name	MUST ENTER
22	610-644	35	Business Address	MUST ENTER
23	645-664	20	City	MUST ENTER
24	665-666	2	State	MUST ENTER
25	667-675	9	ZIP Code	MUST ENTER
26	676-681	6	Signature Code	Enter your 6 digit signature code
27	682-687	6	Space filled	Used by IDOR
28	688-696	9	Account Number	Enter the Liquor account number assigned by IDOR (e.g., LQ-12345_ _)
29	697-699	3	NOT USED	Space filled
30	700-710	11	Space filled	Used by IDOR



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